

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

HARRISON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/30/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Chad Shireman	01-01-21 to 12-31-22
County Treasurer	Debbie Dones	01-01-21 to 12-31-22
Clerk of the Circuit Court	Sherry Brown	01-01-21 to 12-31-22
County Sheriff	Nicholas Smith	01-01-21 to 12-31-22
County Recorder	Debbie Dennison	01-01-21 to 12-31-22
President of the Board of County Commissioners	Charlie Crawford	01-01-21 to 12-31-22
President of the County Council	Donald Hussung	01-01-21 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

This report is supplemental to our audit report of Harrison County (County), for the period from January 1, 2021 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement Audit Report of the County, which provides our opinions on the County's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

July 28, 2022

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COUNTY AUDITOR  
HARRISON COUNTY

COUNTY AUDITOR  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS

**INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

*Condition and Context*

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors during the financial close and reporting process.

Financial information was entered into the Indiana Gateway for Government Units financial reporting system, which was the source for the financial statement, by the County Auditor. There was no evidence of an independent review, oversight, or approval process to prevent, or detect and correct, errors in the financial statement.

The lack of internal controls was a systemic issue, which affected the entire financial close and reporting process.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

**CAPITAL ASSETS**

A similar comment appeared in prior Report B58285, entitled *CAPITAL ASSETS*.

*Condition and Context*

The County reported the Capital Asset Schedule in the Indiana Gateway for Government Units financial reporting system; however, sufficient capital assets records were not maintained to support the amounts reported. The County provided a capital assets listing, but it was not complete. Additionally, a physical inventory had not been taken in the last two years.



COUNTY AUDITOR  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

**BOARD MINUTES**

The same comment appeared in prior Report B58285.

*Condition and Context*

Formal minutes of the meetings of the Board of County Commissioners and the County Council were not transcribed during the audit period or in the months thereafter. Therefore, the minutes were not approved by the respective Board of County Commissioners or County Council. The County Auditor prepared abbreviated, handwritten notations that summarized the Board of County Commissioners and County Council activities and provided packets of information presented at the meetings. However, the Board of County Commissioners' and County Councils' precise action and approvals could not be ascertained in many instances due to the lack of detail in the handwritten notations.

*Criteria*

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 of 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

COUNTY AUDITOR  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

**MONTHLY AND ANNUAL ENGAGEMENT UPLOADS**

A similar comment appeared in prior Report B58285, entitled *MONTHLY GATEWAY UPLOADS*.

*Condition and Context*

The County Auditor failed to upload timely the required monthly financial documents to the Indiana Gateway for Government Units financial reporting system. Additionally, the County Auditor failed to upload all required annual uploads except for the annual receipts and disbursement ledges.

*Criteria*

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than March 1st (August 29th for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. . . .

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

For County Auditors:

- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer . . .

COUNTY AUDITOR  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted): . . .

- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund . . .
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)  
. . .

(Amended State Examiner Directive 2018-1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR  
HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2022, with Chad Shireman, County Auditor; Charlie Crawford, President of the Board of County Commissioners; Donald Hussung, President of the County Council; Richard Gerdon, County Council member; Nelson Stepro, County Commissioner; and Jim Heitkemper, County Commissioner.

COUNTY PARKS AND RECREATION DEPARTMENT  
HARRISON COUNTY

COUNTY PARKS AND RECREATION DEPARTMENT  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS

**DELINQUENT REPORT OF COLLECTIONS**

The same comment appeared in prior Report B58285.

*Condition and Context*

The County Parks and Recreation Department failed to timely file with the County Auditor its monthly reports of collection along with the fees the County Parks and Recreation Department collected. Monthly reports of collections with the fees for December 2020 to March 2021 were remitted on April 21, 2021. Monthly reports of collections with the fees for April 2021 to November 2021 were not remitted until January 14, 2022. Additionally, the Park Department was unable to provide supporting documentation for the reports of collections that were remitted.

As of May 2022, no reports of collection have been remitted to the County Auditor for the period of December 2021 to April 2022.

*Criteria*

Indiana Code 36-10-3-22(d) states: "Money procured from fees . . . shall be deposited at least once each month with the fiscal officer of the unit."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

**FUEL PURCHASES**

The same comment appeared in prior Management Letter addressed to the Park Superintendent and Park Department for the audit period ending December 31, 2020.

*Condition and Context*

The County Parks and Recreation Department did not have sufficient internal controls over fuel purchases made using the credit card. Fuel records noting the individual purchasing the fuel, the vehicle, gallons purchased, odometer readings, etc., were not maintained to provide adequate supporting documentation for the fuel purchases made using the credit card.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

COUNTY PARKS AND RECREATION DEPARTMENT  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

**PENALTIES, INTEREST, AND OTHER CHARGES**

The same comment appeared in prior Report B58285.

*Condition and Context*

A review of credit card payments approved by the County Parks and Recreation Board revealed that the monthly balances were not being paid in full. Supporting documentation was not being provided for all charges associated with the monthly charges, and only charges that had supporting documentation were being paid. As a result, penalty and interest charges were being assessed, and balances were being carried forward monthly.

During the prior audit, penalty and interest was charged to Larry Shickles (Shickles), Park Superintendent, and Juanita Engleman (Engleman), Bookkeeper, for interest incurred through the credit card statement date ending August 29, 2021. Subsequently, additional penalties and interest were incurred through April 29, 2022, on the cards issued to Shickles and Engleman:

Credit Card Closing Date	Penalty and Interest Incurred	
	Larry Shickles	Juanita Engleman
09-28-21	\$ 161.50	\$ 21.65
10-29-21	171.33	62.18
11-28-21	149.73	-
12-29-21	154.69	-
01-28-22	140.36	25.52
02-25-22	123.38	-
03-29-22	124.72	-
04-28-22	126.06	-
Totals	<u>\$ 1,151.77</u>	<u>\$ 109.35</u>

COUNTY PARKS AND RECREATION DEPARTMENT  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Criteria*

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

We requested that Shickles reimburse the County \$1,151.77 for penalties and interest incurred on the credit card issued to him. (See Summary of Charges, page 17)

We requested that Engleman reimburse the County \$109.35 for penalties and interest incurred on the credit card issued to her. (See Summary of Charges, page 17)

**CREDIT CARDS**

The same comment appeared in prior Report B58285.

*Condition and Context*

Throughout the audit period, sufficient internal controls were not in place over the use of credit cards.

Credit cards were issued to Larry Shickles (Shickles), Park Superintendent, and other park employees. Each cardholder was responsible for the card issued to them, ensuring that supporting documentation was received for each charge, and presenting the monthly credit card statement to the Park Board for payment approval. A review of credit card payments approved by the Park Board revealed that the monthly balances were not being paid in full. Supporting documentation was not being provided for all charges associated with the monthly statement, and only charges that had supporting documentation were being submitted for approval. There was no evidence provided that the Park Board took action to resolve the issue of supporting documentation not being provided to ensure monthly credit card bills were being paid in full.

Amounts charged to the County Parks and Recreation Department credit cards are considered an obligation of the Park Department, but without supporting documentation to support the charges, the amount of charges could not be determined to be legitimate expenses of the County Parks and Recreation Department. As of the April 28, 2022 credit card statement, the unpaid balances carried forwarded and owed on the credit cards totaled \$8,064.96, not including penalties and interest, on the card held by Shickles. Without the supporting documentation provided the unpaid balance would be considered questioned costs.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:



COUNTY PARKS AND RECREATION DEPARTMENT  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Shickles was informed during the prior audit that he would be held personally responsible for any unsupported remaining charges on his card.

We requested that Shickles reimburse the County \$8,064.96 for unsupported charges as of the statement ending date of April 28, 2022. (See Summary of Charges, page 17)

COUNTY PARKS AND RECREATION DEPARTMENT  
HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2022, with Larry Shickles, Superintendent of Parks; Greg Reas, Park Board member; Chad Shireman, County Auditor; Charlie Crawford, President of the Board of County Commissioners; Donald Hussung, President of the County Council; Richard Gerdon, County Council member; Nelson Stepro, County Commissioner; and Jim Heitkemper, County Commissioner.

COUNTY PARKS AND RECREATION DEPARTMENT  
 HARRISON COUNTY  
 SUMMARY OF CHARGES  
 (Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Larry Shickles, Park Director			
Unsupported Charges	\$ 8,064.96	\$ 8,064.96	\$ -
Penalties, Interest, and Other Charges, pages 13 and 14	<u>1,151.77</u>	<u>1,151.77</u>	<u>-</u>
<b>Total Larry Shickles, Park Director</b>	<u>9,216.73</u>	<u>9,216.73</u>	<u>-</u>
Juanita Engleman, Bookkeeper			
Penalties, Interest, and Other Charges, pages 13 and 14	<u>109.35</u>	<u>109.35</u>	<u>-</u>
<b>Totals</b>	<u>\$ 9,326.08</u>	<u>\$ 9,326.08</u>	<u>\$ -</u>

This report was forwarded to the Office of the Indiana Attorney General.

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COUNTY SHERIFF  
HARRISON COUNTY

COUNTY SHERIFF  
HARRISON COUNTY  
AUDIT RESULT AND COMMENT

**MONTHLY AND ANNUAL ENGAGEMENT UPLOADS**

*Condition and Context*

The required monthly financial documents for the Sheriff Inmate Trust were not uploaded for the period of March 2021 to December 2021 to the Indiana Gateway for Government Units financial reporting system. Additionally, the Inmate Trust Fund Subsidiary Detail, as of December 31, was not uploaded.

*Criteria*

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . . Thereafter, annual files must be uploaded no later than March 1<sup>st</sup> . . . for the prior year end unless the SBOA establishes a different date.

The following files and governmental unit information are required to be uploaded monthly by all units except as noted: . . .

For County Clerks, Recordors, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted): . . .

- Additionally, for County Sheriff only: Inmate Trust Fund Subsidiary Detail as of December 31  
. . .

(Amended State Examiner Directive 2018-1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2022, with Nicholas Smith, County Sheriff; Bradly Rothrock, Chief Deputy Sheriff; Chad Shireman, County Auditor; Charlie Crawford, President of the Board of County Commissioners; Donald Hussung, President of the County Council; Richard Gerdon, County Council member; Nelson Stepro, County Commissioner; and Jim Heitkemper, County Commissioner.

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CLERK OF THE CIRCUIT COURT  
HARRISON COUNTY

CLERK OF THE CIRCUIT COURT  
HARRISON COUNTY  
AUDIT RESULT AND COMMENT

**MONTHLY AND ANNUAL ENGAGEMENT UPLOADS**

*Condition and Context*

The required monthly financial documents for the Clerk of the Circuit Court were not uploaded for the period of October 2021 to December 2021 to the Indiana Gateway for Government Units financial reporting system. Additionally, the required annual document upload was not performed.

*Criteria*

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . . Thereafter, annual files must be uploaded no later than March 1<sup>st</sup> . . . for the prior year end unless the SBOA establishes a different date. . . .

The following files and governmental unit information are required to be uploaded monthly by all units except as noted: . . .

For County Clerks, Recorders, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted): . . .

- Additionally, for County Clerk and Cities/Towns with courts: Court Trust Fund Subsidiary Detail as of December 31. . . .

(Amended State Examiner Directive 2018-1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

CLERK OF THE CIRCUIT COURT  
HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2022, with Sherry Brown, Clerk of the Circuit Court; Chad Shireman, County Auditor; Charlie Crawford, President of the Board of County Commissioners; Donald Hussung President of the County Council; Richard Gerdon, County Council member; Nelson Stepro, County Commissioner; and Jim Heitkemper, County Commissioner.